UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: Fortunoff Fine Jewelry and Silverware, LLC
Case no: 08-10353-jmp

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated."If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts filing a case under chapter 7, report this total also on the Statistical Summary of Certain Liabilities and Related Data..

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER.	NONE	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM, IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT, UNLIQUIDATED, DISPUTED	AMOUNT OF CLAIM
1. Trade Payables, Insurance, Landlords, Intercompany Payable, and Utilities.		See Exhibit F1		30,763,948
2. Litigation		See Exhibit F2		Undetermined
3. Surety Bonds		See Exhibit F3		$ 3,000
4. Gift Cards & Gift Certificates	x			
		Total		**$30,766,948**

In Re: Fortunoff Fine Jewelry and Silerware, LLC
Case No: 08-10353-jmp
Exhibit F1
Creditors Holdings Unsecured Claims

Creditor's Name	Address 1	City, State, Zip Code	Zip	Country	Date claim was incurred and consideration for claim	Subject to setoffs Y/N	Contingent	Unliquidated	Disputed	Total amount of claim
A & K Jewelry Contractin	17 W.45th str.Rm 505	New York, NY 10036			Various			X		$ 4,451
A & Z Hayward Inc.	P.O.Box 983002	Boston, MA 02298			Various			X		15,221
A L A Casting Co Inc	21-21 44Th. Drive	Long Island City, NY			Various			X		5,067
A. Jaffe	37 West 26th str.	New York, NY 10010			Various			X		117,199
Aaron Shum	305 Tower 2, Harbour Centre, 8 Hok Cheung Street	Hung Hom, Kowloon, Hong Kong			Various			X		176,628
Able Jewelry	Unit G2,12/F,Kaiser Estate,Phase 2, 47-53 Man Yue Street	Hunghom, Kowloon, Hong Kong			Various			X		178,010
Acme Studio	P.O.Box 89	Kula, Hi 96790			Various			X		1,628
Adwar Casting	120 S. Long Beach Rd.	Rockville Ctr. NY			Various			X		208
Ah Chan	Unit 402, Heng Ngai Jewelry Centre, 4 Hok Yuen Street East	Hunghom, Kowloon, Hong Kong			Various			X		60
Akiva Gil Co. Inc.	18 E. 48th str. 16Th Fl	New York, NY 10017			Various			X		5,834
Alberto Luzzi Inc.	2738 Del Monte Ave.	El Cerrito, Ca 94530			Various			X		18,869
Alfred Levitt-A Cordova	42-08 College Pt. Blvd. , P.O. Box 521831	Flushing, NY 11352			Various			X		293
Alma Diamond Inc.	579 Fifth Ave.Ste 600	New York, NY 10017			Various			X		41,260
Alpha Tool, Die	7 West 45th str.	New York, NY 10036			Various			X		3,485
Amali	73 Perkins Str.#2	Somerville, Ma 02145			Various			X		12,822
Anatoli	Kingswood Park, Ste 11	West Hurley, NY			Various			X		19,005
Andiamond	587 Fifth Ave. 5Th.Fl	New York, NY 10017			Various			X		70,681
Andrea Candela	36 N.E.First Str.Ste 438	Miami, Fl 33132			Various			X		37,527
Anila Gem	Nonngchok, Bangkok 10530 Thailand	10/3-5 Moo 2, Leabwaree Road, Kokfad,			Various			X		68,268
Anna Beck	4430 Irvine Str.	No.Hollywood, CA 91602			Various			X		5,212
Arcadia	19/F Railway Plaza, 39 Chatham Road South,T.S.T,,	Kowloon, Hong Kong			Various			X		15,011
Argento Vivo	15 W. 37th str. 7Th.Fl	New York, NY 10018			Various			X		7,808
Armbrust International	735 Allens Avenue	Providence, RI 02905			Various			X		4,966
Armin Meizlik	30 W 47th st., Rm#501	New York, NY			Various			X		183,756
Armin Meizlik Diamonds	30 West 47th st. Rm.501	New York, NY			Various			X		368,141
Arpas International, Ltd	48 W. 48th str. Ste 505	New York, NY 10036			Various			X		185,366
Arxpo Inter,Inc.	27-55 Jackson Ave.	L.I.City, NY 11101			Various			X		3,134
Arya'S Collection	37 W. 47th str. 4Th. Fl	New York, NY 10036			Various			X		101,330
Asch/Grossbardt Inc	580 Fifth Ave	New York, NY 10036			Various			X		70,977
Asian Star Co. Ltd.	551 Fifth Ave. Ste 3502	New York, NY 10176			Various			X		162,551
Assael Inter. Inc.	580 Fifth Ave.21St.Fl	New York, NY 10036-4701			Various			X		93,920
Assael International Inc	580 Fifth Avenue	New York, NY 10036-4701			Various			X		200,465
Atasay Gold, Inc.	22 W.48th str.Rm 611	New York, NY 10036			Various			X		79,276
Aurafin L.L.C.	P.O.Box 406852	Atlanta, Ga 30384-6852			Various			X		18,106
Austern & Paul Inc	18 East 48th street	New York, NY			Various			X		1,250
Autore Usa,Ltd.	9200 Sunset Blvd.Ste 427	West Hollywood, Ca 90069			Various			X		24,800
B H Multi Com Corp.	15 W. 46th str.	New York, NY 10036			Various			X		3,947
B.A.Ballou & Co. Inc./Fi	Dept. 5216, Box 30000	Hartford, Ct 06150-5216			Various			X		161
B.H. Multicolor	15 West 46th str.	New York, NY			Various			X		993
Baccarat	G.P.O.Box 5623	New York, NY 10087-5623			Various			X		14,613
Balinesia	102 Thompson Str.	New York, NY			Various			X		16,836
Barse & Company	7800 John Carpenter Frwy	Dallas, Tx 75247			Various			X		17,034
Baume & Mercier	P.O.Box 7247-6867	Phila, Pa 19170-6867			Various			X		456,662
Beacab Gems Inc.	2 West 46th str. #1003	New York, NY 10036			Various			X		11,000
Beautiful Beginnings	37 W.26th str.	New York, NY 10010			Various			X		9,024
Bedat & Co.	140 Geary Street	San Fran. Ca 94108			Various			X		108,642
Behnam Jewelry Corp	7 W.45th str.Ste 801	New York, NY 10036			Various			X		36,659
Bel Trade (Usa) Corp.	55 W. 47th str. Rm 450	New York, NY 10036			Various			X		387
Belford	10/F Kaiser Estate Phase 1, 41 Man Yue St.,	Hunghom, Kowloon, HK			Various			X		39,136
Bell & Ross	1688 Meridian Ave.#504	Miami Beach, Fl 33139			Various			X		45,532
Bel-Oro	P.O.Box 847036	Boston, MA 02284-9041			Various			X		36,655
Ben Yona	52, Bezalel St. Room 512,	Ramat-Gan 52521 Israel			Various			X		106,056

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Exhibit F1
Creditors Holdings Unsecured Claims

Creditor's Name	Address 1	City, State, Zip Code	Zip	Country	Date claim was incurred and consideration for claim	Subject to setoffs Y/N	Contingent	Unliquidated	Disputed	Total amount of claim
Bergman & Co Inc	104 West 29th st	New York NY			Various			X		12,210
Beverlly	Block K, 13/Fl., Winner Bldg., 32-40 Man Yue Street,	Hunghom, Kowloon, Hong Kong			Various			X		11,890
Bicego Usa	832 Sansome Str.3Rd.Fl.	San Fran.Ca 94111-1548			Various			X		130
Black Diamond Trading Co	17550 Circle Pond Court	Boca Raton, Fl 33496			Various			X		9,543
Blu Oro	Via Leopoldo di Toscana, 10- 52040	Alberoro- Monte E. Savino (Ar) Italy			Various			X		207
Blumenfeld Dia Co	580 Fifth Ave. Rm. 504	New York, NY			Various			X		13,904
Braccio	62 Railroad Ave.	East Rutherford, NJ			Various			X		44,578
Breil (Bindi)	18851 N.E.29Th.Ave.#1000	Adventura, Fl 33180			Various			X		30,542
Breitling	Hanger 7, 206 Danbury Rd	Wilton, Ct 06897			Various			X		6,498
Breitling Usa, Inc.	P. O. Box 4000,Dept 0731	Hartford, Ct 06151-0731			Various			X		340,203
Breuning Inc.	1585 Old Norcross Rd.. Suite 205	Lawrenceville, Ga 30045			Various			X		42,570
Brokoe Mfg Co Inc	725 Glen Cove Av.	Glen Head, NY 11545			Various			X		52,863
Bulova Corp.	1 Bulova Ave.	Woodside, NY 11377			Various			X		462
Bulova Corp.	1 Bulova Ave.	Woodside, NY 1377			Various			X		153,235
C. M. Diamond (Ny) Inc.	2 West 45th str.Ste 1408	New York, NY 10036			Various			X		7,502
C.I. & A.O. Metal	P.O. Box 10217, 15 Yad Harutzim St.	Jerusalem 91101, Israel			Various			X		27,865
C.O.V.					Various			X		7,459
Candela Jewelry Inc.	4507 Nw 103Rd. Ave.	Sunrise, Fl 33351			Various			X		66,530
Carl Messler Ltd.	17 East 48th str.	New York, NY 10017			Various			X		66,445
Carla Corporation	P.O.Box 14192	E.Providence, Ri 02914			Various			X		68,046
Carolee Llc	P.O.Box 18316	Bridgeport,Ct 06601-3316			Various			X		23,213
Caroline Ballou Llc	31 Larsen Way	Attleboro Falls,Ma 02763			Various			X		8,775
Carrs Of Sheffield					Various			X		213,321
Cas-Ker Co	P.O.Box 631425	Cincinnati, Ohio			Various			X		584
Chabbot/Dba First Capita	P.O.Box 643382	Cincinnati, Ohio			Various			X		10,952
Charles Garnier	606 S.Olive Str.Ste 1120	Los Angeles, CA 90014			Various			X		26,928
Charles Krypell	579 5Th.Ave.Ste 455	New York, NY 10017			Various			X		10,719
Charles Krypell	579 5Th.Ave.Ste 455	New York, NY 10017			Various			X		14,700
Chimento Corp.	1110 Brickell Ave.#600	Miami, FL 33131			Various			X		38,112
Christian Bauer	1775 W. Hibiscus Blvd.	Melbourne, FL 32901			Various			X		76,073
Christopher Designs, Inc	42 West 48th str.	New York, NY			Various			X		312,353
Cindy Royce Llc	237 W.37th str. 10Th.Fl	New York, NY 10018			Various			X		1,780
Citizen Service Headquar	1000 W. 190th str.	Torrance, CA 90502-1040			Various			X		431
Citizen Watch Co Of Amer	1000 W. 190th str.	Torrance, CA 90502-1040			Various			X		13,032
Citra Trading Corp.	590 Fifth Avenue	New York, NY 10036-4797			Various			X		39,663
Classic Delight Ltd.	7 W. 45th str.Ste 706	New York, NY 10036			Various			X		31,416
Classic Jewelry Company	Rm 1104,11/F, Tower B, Hunghom Commercial Centre, 37 Ma Tau Wai Rd.,	Hunghom, Kowloon, HK			Various			X		18,322
Clover Corp	P.O.Box 798069-Dept 1	St.Louis, Mo 63179-8000			Various			X		27,551
Coach	P. O. Box 88810	Chicago, Il 60695-1810			Various			X		44,999
Coast Diamond	510 W. 6th str. Ste 701	Los Angeles, CA. 90014			Various			X		21,383
Collective Jewelers	P O Box 77123	San Francisco, CA 94107			Various			X		1,859
Color Craft	45 West 45th str.	New York, NY 10036			Various			X		59,197
Continental Jewellery	Unit M, 1/F, Kaiser Estate, Phase 3, 11 Hok Yuen Street,	Hunghom, Kowloon, Hong Kong			Various			X		265,094
Cordova, Inc.	42-08 College Pt. Blvd.	P. O. Box 521831			Various			X		68,676
Coserv	Po Box 100879	Atlanta Ga			Various			X		1,282
Crest Gems	16 West 46th street	New York NY			Various			X		219
Crown Faith Jewelry	Unit 6A Eader Centre, 39-41 Hankow Road,	Tsimshatsui, Kowloon, Hong Kong			Various			X		30,666
Crown Findings Co Inc	23 W 47th st	Booths 47-54			Various			X		16,341
Crown Stones	62 W. 47th str. Ste 308	New York, NY 10036			Various			X		30
D. Paglia & Son	280 Sheffield Street	Mountainside, NJ 07092			Various			X		21,930
D.R.S.Inc.	56 West 47 St	New York N Y			Various			X		3,975
Dali Diamond Co	Antwerpse Diamantbank Nv	580 5Th. Ave. Ste 315			Various			X		4,034

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Dalumi	21/F Central Tower, 28 Queen's Road Central,	Hong Kong			Various			X		146,844
D'Annunzio Llc /Cit Grp.	P.O.Box 1036	Charlotte, NC 28201-1036			Various			X		38,200
David Connolly, Inc.	38 Bee Brook Rd.	P.O.Box 528			Various			X		99
David Fiskus & Sons	20 West 47th str.	New York, NY 10036			Various			X		28,493
David Fiskus & Sons	20 West 47th street	New York New York			Various			X		90,152
David Weisz & Son	C/O Sol Schonfeld	2 Herrick Drive			Various			X		139,806
De - Ani, Inc.	P. O. Box 5001	Monrovia, Ca 91017-7101			Various			X		43,118
Dehres	3501 Edinburgh Tower, The Landmark, Central, Hong Kong	Hong Kong			Various			X		29,538
Designs By Joi Frankel,	15 W. 47th str.	Pent 6- 18Th.Fl			Various			X		417
Designs By Man-Am Inc.	P. O. Box 779	Fair Lawn, NJ 07410			Various			X		93
Diamond House Inc.	589 5Th.Ave.Ste 1107	New York, NY 10017			Various			X		69
Diamour Inc.	589 Fifth Ave,Ste 1206	New York, NY 10017			Various			X		139,625
Diamrusa	68/7-10 Soi Pramote (Yasu) Opp. Manohra Hotel Suriwongse Road,	Bangkok 10500 Thailand			Various			X		46,076
Diatraco Corp	10 W 46th st 4Th Fl	New York NY			Various			X		6,500
Disons Gems, Inc.	415 Madison Ave. Ste 800	New York, NY 10017			Various			X		593,137
Ditta Giovanni Apa	Via Leopoldo di Toscana, 10- 52040	Alberoro- Monte E. Savino (Ar) Italy			Various			X		9,164
Dora	1 Executive Dr.,Ste 365	Fort Lee, NJ 07024			Various			X		87,430
Double Arts	Unit 7-8, 14th Floor, Peninsula Square East Wing, 18 Sung On Street,	Honghom, Kowloon, Hong Kong			Various			X		18,930
Dov Schwartz	550 Fifth Ave. 6Th.Fl	New York, NY 10036			Various			X		214,778
Dov Schwartz Inc	550 Fifth Ave. 6Th.Fl	New York, NY 10036			Various			X		191,014
Dynasty Gold Jewelers,In	42 W.38th str.Rm 402	New York, NY 10018			Various			X		3,310
E Gluck Corporation	29-10 Thomson Avenue	Long Island City NY			Various			X		18
E. Lee Martin Inc.	579 Fifth Ave Suite 488	New York, NY 10017			Various			X		141,055
Eastern Jewellery Company	Unit D1-6 12/F Hang Fung Ind. Bldg. Phase 1, 2G Hok Yuen Street	Honghom, Kowloon, Hong Kong			Various			X		2,457
Ebel Usa Inc.	P.O.Box 88810	Chicago, Il 60695-1810			Various			X		328,676
Edye Jedda	68 Short Way	Roslyn Hgts, NY 11577			Various			X		3,748
Effedue	Via A. Volta,15-36057	Honghom, Kowloon, Hong Kong			Various			X		25,781
Eighty-One	Via Btg. Framarin, 40- 36100	Vicenza Italy			Various			X		11,836
Elefant Diamonds, Llc	C/O Sol Schonfeld	2 Herrick Drive			Various			X		3,297
Elegance Jewellery International Limited	12A1, China Insurance Building, 48 Cameron Road,	T.S.T., Kln,Hong Kong			Various			X		125,071
Elegant	56/A, Seepz	T.S.T., Kln,Hong Kong			Various			X		110,728
Eli Sadeh	Diamond Exchange, Maccabi bldg. Room 635, 1 Jabotinsky St.	Ramat-Gan 52520, Israel			Various			X		71,209
Eli, Inc.	50 Mcdermott Pl.	Bergenfield, NJ 07621			Various			X		1,555
Eliko Pearl Co.	2 West 46th st.Ste 907	New York, NY 10036			Various			X		13,131
Elle	P.O.Box 678386	Dallas, Tx 75267-8386			Various			X		31,343
Ema Jewelry, Inc.	246 W. 38th str.#600	New York, NY 10018			Various			X		128,626
Epic Designs	P. O. Box 571205	Tarzana, Ca 91357			Various			X		95,362
Epsilon Jewelry	70 West 40th st.12Fl	New York, NY 10018			Various			X		19,980
Eshel Jewelry Mfg. Co.,	17 East 48th str. Fl 9	New York, NY 10017			Various			X		90,830
Esquire Watch Co	P. O. Box 88810	Chicago, Il 60695-1810			Various			X		2,378
Eternity	Room 1902-1905, Melbourne Plaza, 33 Queen's Rd.	Central, Hong Kong			Various			X		80
Fab Gobbetti	Via Linate, 13-36030 Rettorgole di Caldogno,	Vicenza, Italy			Various			X		43,295
Fab-Oro	Via Don Luigi Sturzo, 110-52100	Arezzo, Italy			Various			X		8,391
Fantasy	Via Aldo Moro, 27/29, 52100	Capolona, Arezzo, Italy			Various			X		25,890
Fantasy Diamond Corp.	P. O. Box 95838	Chicago, Il.			Various			X		119,476
Feigenbaum & Klein C/O	Sol Schonfeld	2 Herrick Drive			Various			X		67,313
Fine Emeralds Inc.	605 5Th. Ave. 5Th Fl	New York, NY 10017			Various			X		5,526
First Class Imports, Inc	Brooklyn Navy Yard	63 Flushing Ave.Unit 299			Various			X		37,809
Fischer Diamonds Inc.	1212 Ave Of The Americas	New York, N 10036			Various			X		2,576
Fisco Gem Co.	48 West 48th str. #1203	New York, NY 10036			Various			X		22,544
Fossil Inc	P O Box 200345	Dallas TX			Various			X		61,682
Fred & Co.Creations,Inc.	98 Cuttermill Rd. #224	Great Neck, NY 11021			Various			X		81,750

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Frederick Goldman,Inc.	P.O.Box 5869	Hicksville,NY 11802-5869			Various			X		86,840
Friman & Stein Inc.	589 Fifth Ave. Ste 709	New York, NY 10017			Various			X		154,028
Fusion Jewelry	8260 Sentinae Chase Dr.	Roswell, Ga 30076			Various			X		21,205
G. Modell Diamonds, Inc.	43 W. 47th str.	New York, NY 10036			Various			X		35,417
G.K. Designs,Inc.	52 Webster Ave. #45	New Rochelle, NY 10801			Various			X		41,907
Gabriel & Co.	64 W.48th str.7Th.Fl.	New York, NY 10036			Various			X		67,915
Gail Freeman	6433 Topanga Canyon Blvd	Canoga Park, Ca 91303			Various			X		17,520
Garden Jewelry	36 West 47th str.Rm 900	New York, NY 10036			Various			X		120,869
Gem Center Northwest	2124 Second Ave. Ste 100	Seattle, Wa 98121			Various			X		2,893
Gem Pearl Llc	425 Madison Ave.#701	New York, NY 10017			Various			X		25
Gem Shapes, Inc.	P.O. Box 4053	Concord, Ca 94524-4053			Various			X		9,826
Gemelody Inc.	580 Fifth Ave, Ste 531	New York, NY 10036			Various			X		77,947
Gemveto Jewelry Co Inc	16 East 52Nd Street	New York NY			Various			X		2,730
General Findings	P. O. Box 3847	Boston, MA 02241-3847			Various			X		7,359
Geo Art Accessories	8 E. 36th str.	New York, NY 10016			Various			X		52
Giovanni Design Inter, I	48 W. 48th str.	New York, NY 10036			Various			X		1,000
Glenn Roberts Inc	902 Broadway	New York, NY			Various			X		16,662
Gold Source	Room 307, Block A, Focal Industrial Centre, 21, Man Lok Street,	Hung Hom, Kowloon, Hong Kong			Various			X		56,265
Goldiaq	Unit 909-910, 9/F, Lippo Sun Plaza,no. 28 canton Road, Tsim Sha Tsui,	Kowloon, Hong Kong			Various			X		36,459
Goldmark Products Inc	855D Conklin Str..	Farmingdale, NY 11735			Various			X		95,933
Goldmart	629 S. Hill Str. Ste 502	Los Angeles, CA 90014			Various			X		369,580
Good Charma	25 Railroad Str.	Grt.Barrington, Ma 01230			Various			X		65,893
Good Way	Unit 23,11/F., Block B, Focal IndustriaL Centre, 21 Man Lok St.,	Hunghom, Kowloon, Hong Kong			Various			X		68,030
Grassmann-Blake	58 East Willow Str.	P. O. Box 737			Various			X		7,316
Great Falls Metalworks	301 E. 22Nd. Str.	Paterson, NJ 07514			Various			X		5,970
Gregg Ruth & Co	P.O.Box 79432	City Of Industry, CA			Various			X		166,496
Gruppach Orfeo	Via Monte Zebio, 2/A- 36100	Vicenza, Italy			Various			X		10,185
Gucci Timepieces	P.O.Box 2489	Secaucus, NJ 07096			Various			X		4,120
Gucci Timepieces/Serv.Ct	P.O.Box 2489	Secaucus, NJ 07096			Various			X		50
Gumuchian Fils Ltd.	16 E.52Nd.Str.	New York, NY 10022			Various			X		28,188
Gund	P.O.Box 18148	Newark, NJ 07191			Various			X		156
Guthmann & Wittenauer	5119 Highland Rd.#224	Waterford, Mi 48327			Various			X		18,094
H L Y Corp.	844 6Th. Ave. Ste 503	New York, NY 10001			Various			X		48
H2 At Hammerman	40 W.57th str.	New York, NY 10019			Various			X		37,468
Hadley-Roma	P.O.Box 1130	Largo, FL 33779			Various			X		20,266
Hamilton Watch	P.O.Box 7247-6161	Phila, PA 19170-6161			Various			X		52,470
Hammer & Sohne	Guterstr. 16, 75177	Pforzheim, Germany			Various			X		11,330
Hammerman Bros.	40 W. 57th str. 4Th.Fl	New York, NY 10019			Various			X		2,700
Hasbani	Via Albricci,3 20122	Milano, Italy			Various			X		7,000
Heier Resources	5119 Highland Rd.#224	Waterford, Mi 48327			Various			X		495
Hellmuth Simply Good, In	5051 Canyon Crest Dr.204	Riverside, Ca 92507			Various			X		10,540
Henry Jewelry, Inc.	550 S.Hill Str. Ste 601	Los Angeles, CA 90013			Various			X		34,267
Heuer-Time & Elect Corp	P.O.Box 13252	Newark, NJ 07101-3252			Various			X		535,410
Horo Linea	di Sforazzini Dino e C. Snc- Via F.lli Lumiere 88/1	Arezzo AR Italy			Various			X		3,843
Hot Diamonds	P.O.Box 288	Belfast, Me 04915			Various			X		36,646
House Of Clasps	47 West 47 St	New York NY			Various			X		1,517
House Of Murat Inc.	350 So.Country Rd.#195	Palm Beach,Fl 33480			Various			X		59,625
I P S Incorp	795 Waterman Ave	E Providence Ri 02914			Various			X		24,621
I. B. B.	14051 N. W. 14th str.	Sunrise, Fl 33323			Various			X		3,603
I. B. Goodman Co, Inc.	P. O. Box 701615	Cincinnati, Oh			Various			X		280,091
I. D. I. Design Group	22 W. 48th str. Ste 904	At Rockeffeler Plaza			Various			X		202,532
I.Daniels	Rosenthal & Rosenthal	P.O.Box 88926			Various			X		29,249

In Re: Fortunoff Fine Jewelry and Silerware, LLC
Case No: 08-10353-jmp
Exhibit F1
Creditors Holdings Unsecured Claims

Creditor's Name	Address 1	City, State, Zip Code	Zip	Country	Date claim was incurred and consideration for claim	Subject to setoffs Y/N	Contingent	Unliquidated	Disputed	Total amount of claim
I.Margoshes Inc.	15 W. 47th str.	New York, NY 10036			Various			X		70,078
Iad Jewellery	6/F Sino Plaza, 255-257 Gloucester Road, Causeway Bay,	Hong Kong			Various			X		21,519
Igioielli	Via Martiri di Lero,14, 15048	Valenza, Italy			Various			X		6,516
Ilyasoglu	Mercan Uzuncarsi Cad.No:122	ISTANBUL/TURKEY			Various			X		1,720
Imperium	Unit k, 13/F, Kaiser Estate Phase 2, 51 Man Yue St.	Hung Hom, Kowloon, HK			Various			X		1,473
Instock Programs Ltd.	115 W. 45th str.9Th.Fl.	New York, NY 10036			Various			X		13,189
International Dial Co In	58 W Sugartree St	P O Box 970			Various			X		122
International Pearl	Room 708,7th Floor, Multifield Plaza, 3-7A Pra Avenue,	Tsim Sha Tsui, Kowloon, Hong Kong			Various			X		41,372
Isi Fischzang Inc.	580 5Th Ave.Ste.703	New York, NY 10036			Various			X		28,260
Italian Jewelry Of Ameri	579 5Th Ave., Suite 1650	New York, NY			Various			X		2,765
J R Gold Designs, Ltd.	555 Fifth Ave. 19Th. Fl.	New York, NY 10017			Various			X		231,146
Jaguar Jewelry Casting,L	48 W.48th str.Ste 500	New York, NY 10036			Various			X		8,363
Jake Star Designs Ltd.	2 W. 47th str. Ste 305	New York, NY 10036			Various			X		2,851
Jan Jewelry Designs, Inc	2 W. 45th str. 4Th. Fl	New York, NY 10036			Various			X		133,541
Janice Girardi Designs,I	P.O.Box 5367	Walnut Creek, Ca			Various			X		12,379
Jeff Cooper Inc	P O Box 361	Carle Place, NY 11514			Various			X		54,730
Jennifer Rose	3724 Winford Dr.	Tarzana, Ca 91356			Various			X		4,065
Jenny'S Engraving	33 W.47th str.Booth 26	New York, NY 10036			Various			X		245
Jerry Blickman Inc.	10 Rockefeller Plaza	Ste 700			Various			X		3,000
Jerry Gil & Co. Ltd.	424 Madison Ave.	New York, NY 10017			Various			X		2,308
Jewel Mak Inc.	344 E.59th str.1St.Fl.	New York, NY 10022			Various			X		158,859
Jewelex New York,Ltd.	529 Fifth Ave.I8Th.Fl	New York, NY 10017			Various			X		105,168
Jewellery Collection	UNIT 806-7 8/F, Fu Hang Industrial Building, 1Hok Yuen St.,	Hung Hom, Kowloon, Hong Kong			Various			X		64,926
Jewelmark Llc	590 Fifth Ave. Ste 1801	New York, NY 10036			Various			X		50
Jewelry Brands Group,Llc	P.O.Box 3055	Fort Lee, NJ 07024			Various			X		4,201
Jhaveri Diamond Corp.	File # 56304	Los Angeles, CA			Various			X		138,445
Jhs	71 W.47th str.#1500	New York, NY 10038			Various			X		288,493
Jobel Co	Po Box 1029	New Hyde Park NY			Various			X		2,959
John Desalvio Co.	17 West 45th str. # 804	New York, NY			Various			X		40
Jordan Meryl	5050 Town Ctr. Circle	Ste 237			Various			X		18,665
Joseph & Pearce	63-66 Hatton Garden	London EC1N 8LE			Various			X		4,353
Joseph Casting	25 Brook Ave	Maywood NJ			Various			X		4,459
Judith Jack, Llc	P.O.Box 277512	Atlanta, Ga 30384-7512			Various			X		62,583
Juicy Couture Timepieces	107 State Street	Moonachie, NJ 07074			Various			X		9,533
Jules Borel & Co.	1110 Grand Blvd.	Kansas City, MO 64106			Various			X		105
Julius Klein	20 W 47th str. Ste 701	New York, NY 10036			Various			X		152,487
K D S Jewelry Inc	540 Merrick Road	Baldwin NY			Various			X		26,788
K. Goldschmidt Jewelers	2385 Executive Center	Drive, Ste 100			Various			X		350
K. Goldschmidt Jewelers	2385 Executive Center	Drive,Ste 100			Various			X		18,324
K.G.K.Jewelry Inc.	36 W.44th str.13Th.Fl.	New York, NY 10036			Various			X		4,859
Kalan	18425 Napa Str.	Northridge,CA 91325			Various			X		238
Kama	10 Vishweshwar Nagar, A Wing, 1st Floor, Off Aarey Road,	Goregaon (E) Mumbai India			Various			X		810,866
Kay Diamonds	Vestingstraat 74, B-2018 Antwerpen BTW: BE.0463.947.634				Various			X		50,162
Kdi Kuore	V.le D. Giannotti, 24 50126-	Firenze- Italy			Various			X		21,990
Kgh	8 Dov Freidman St.	Ramat-Gan Israel			Various			X		3,611
Khalsa Trading Co.Inc.	1423 Carlisle Ne	Albuquergue, NM 87110			Various			X		2,662
Kianca Inc.	101 Utah Str. Ste. 122	San Francisco, CA			Various			X		214
Kings Mark	Room 207-208, 2/F., Hilder Centre, 2 Sung Ping St. Hung Hom,	Kowloon, Hong Kong			Various			X		27,112
Kirchner Corporation	E.B. #100 P.O.Box 1691	Minn, Mn 55480-1691			Various			X		2,313
Kit Heath Inc.	3 Acorn Street	Providence, RI 02903			Various			X		8,588
Konstantino Treasures	Central Operations Off.	1359 No.74th str.			Various			X		11,615
Krashes & Dirnfeld	579 Fifth Avenue	New York, NY			Various			X		13,200

In Re: Fortunoff Fine Jewelry and Silerware, LLC
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Creditors Holdings Unsecured Claims

Creditor's Name	Address 1	City, State, Zip Code	Zip	Country	Date claim was incurred and consideration for claim	Subject to setoffs Y/N	Contingent	Unliquidated	Disputed	Total amount of claim
Kurt Gaum Inc	580 Fifth Ave	New York, NY 10036			Various			X		137,572
L & M Jewelry Creations	71 West 47th street	New York, NY 10036			Various			X		25,376
La Reina Collection	606 S.Olive Str.#1950	Los Angeles, CA 90014			Various			X		340
Lady Heart Collection	6001 Montrose Rd.#508	Rockville, MD 20852			Various			X		59,577
Lazare Kaplan	19 West 44th str.	New York, NY 10036			Various			X		339,748
Lazare Kaplan Inter.	19 W.44th str.16Th.Fl	New York, NY 10036			Various			X		36,745
Lazare Kaplan Inter.	19 W.44th str.16Th.Fl	New York, NY 10036			Various			X		196,263
Legend	Unit M ,4/F., Kaiser Estate, Phase 3, 11 hok Yuen St., Hunghom,	Kowloon, Hong Kong			Various			X		21,754
Lenti & Villasco	579 5Th.Ave.Ste 602	New York, NY 10017			Various			X		43,600
Leon Israel	10 Kirkar Kedumim, Old Jaffa	Tel Aviv, Israel			Various			X		143
Leonore Doskow	P. O. Box 158	Montrose, NY			Various			X		10,716
Liberty Investment Excha	P. O. Box 307	La Canada. Ca 91012-0307			Various			X		105,568
Lieberfarb Inc.	48 So. Day Str.	Orange, NJ 07050			Various			X		62,436
Lindsay & Co	64 West 48th str.	New York, NY 10036			Various			X		35,899
Liz Palacios Designs,Ltd	1251 Howard Str.	San Francisco, CA 94103			Various			X		10,942
Lois Hill/Idb Factors	Grand Central Sta.	P.O.Box 4711			Various			X		32,415
Lombardi	Via XII Settembre, 67 15048	Valenza (AL), Italy			Various			X		33,705
Longines	P.O.Box 7247-6161	Phila. Pa 19170-6161			Various			X		213,014
Lorenzo	Unit no. 12, 12/F., Block A, Focal Ind. Center, 21 Man Lok Street, Hunghom,	Kowloon, Hong Kong			Various			X		295,049
Louis Glick & Co.	1271 Ave.Of The Americas	New York, NY 10020			Various			X		44,387
Luca Carati	509 Madison Ave.Ste 1714	New York, NY 10022			Various			X		7,305
Lucoral Co.,Inc.	10 West 46th st 2Nd.Fl	New York, NY 10036			Various			X		28,996
Lumiere	609 5Th. Ave. Ste 1007	New York, NY 10017			Various			X		64,404
Lvmh Watch & Jewelry,Inc	P.O.Box 13252	Newark, NJ 07101-3252			Various			X		11,577
M & L Jewelry Mfg.Inc.	2520 West 6th str.	Los Angeles, CA 90057			Various			X		160,828
M C R Trading Co.	2 W. 46th str. Ste 501	New York, NY 10036			Various			X		570,892
M Grunberg Inc	62 West 47th street	New York New York			Various			X		10,255
M. Ben-Dor Diamonds Inc.	589 Fifth Ave Ste 1001	New York NY			Various			X		23,636
M. J. V. Inc.	26 West 47th str.Fl.5	New York, NY 10036			Various			X		18,189
M. S. Co. Inc.	61 School Str.	P. O. Box 298			Various			X		111,957
M. Schnitzer & Co.	576 5Th Ave. Ste 502	New York, NY 10036			Various			X		27,653
M.Fabrikant & Sons,Inc.	P.O.Box 13813	Newark, NJ 07188-3813			Various			X		61,567
Majestic	Diamond Tower Suite 18-89 3A	Jabotinski St. Ramat Gam Israel			Various			X		7,635
Majorica Jewelry	366 5Th Ave	New York, NY			Various			X		10,265
Manak Jewels	101 Utah Str. Ste 207	San Francisco, CA 94103			Various			X		29
Manoel Bernardes	56 W. 45th str. Ste 801	New York, NY			Various			X		23,823
Marathon Co.	P. O. Box 419	Attleboro, MA 02703			Various			X		112,438
Marcia Moran, Inc.	425 S.Fairfax Ave.#212	Los Angeles, CA 90036			Various			X		22,996
Marco Molinario Usa Corp	P.O.Box 371215	Miami, Fl 33137			Various			X		15,220
Mareal & Co.,Inc.	1840 San Miguel Dr. #203	Walnut Creek, CA 94596			Various			X		15,593
Markowitz Jewelry Co.,In	53 Forest Rd. # 104	New York, NY 10950			Various			X		66
Marotto					Various			X		29,798
Marquesa	6710 Valjean Ave.	Van Nuys, Ca 91406			Various			X		41,579
Martin Flyer Inc.	48 W. 48th str. Ste 401	New York, NY 10036			Various			X		61,408
Martin Flyer Inc.	48 W. 48th str. Ste 401	New York, NY 10036			Various			X		669,630
Marvin Impex Inc.	C/O Sol Schonfeld	2 W.46th str.Ste 1007			Various			X		6,806
Mary Finkelstein Jewelry	50 West 47th str.	New York, NY			Various			X		5,825
Mastoloni	415 Madison Ave.22Nd.Fl.	New York, NY 10017			Various			X		63,993
Mattioli	145 Huguenot Str.Se 409	New Rochelle, NY 10801			Various			X		23,837
Maurice Lacroix Usa	17835 Ventura Blvd.#301	Encino, Ca 91316			Various			X		118,244
Maxim					Various			X		133,618
Mazza/Bartholomew	677 5Th Ave.	New York, NY 10022			Various			X		351

In Re: Fortunoff Fine Jewelry and Silerware, LLC
Case No: 08-10353-jmp
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Creditors Holdings Unsecured Claims

Creditor's Name	Address 1	City, State, Zip Code	Zip	Country	Date claim was incurred and consideration for claim	Subject to setoffs Y/N	Contingent	Unliquidated	Disputed	Total amount of claim
Media Imports	635 S.Hill Str.3Rd.Fl.	Los Angeles, CA 90014			Various			X		18,662
Mercury Ring Corp.	280 Grand Avenue	Englewood, NJ			Various			X		63,700
Miami Steel Inc.	169 E.Flagler Str.#911	Miami, Fl 33131			Various			X		7,028
Michael Anthony Jewelers	P.O.Box 847276	Boston, MA 02284-7276			Various			X		25,394
Michael Goldstein Ltd.	580 Fifth Ave. Ste 903	New York, NY 10036			Various			X		462
Michael Werdiger	35 West 45th street	New York, NY			Various			X		347,479
Michael Werdiger, Inc.	35 West 45th st	New York, NY 10036			Various			X		242,334
Michele Watches	P.O.Box 200345	Dallas, Tx 75320-0345			Various			X		215,177
Mike Engel Jewelry, Inc.	31 W. 47th str. #701	New York, NY 10036			Various			X		1,200
Mirando Jewelry Inc.	71 W. 47th str. # 18	New York, NY 10036			Various			X		43,648
Misha Co.	37 W 39th st. #1006	New York, NY			Various			X		39,031
Mjj Brilliant, Inc.	902 Broadway, 18Th.Fl.	New York, NY 10010			Various			X		63,660
Montblanc No. America Ll	P.O.Box 2892	Carol Stream, Il			Various			X		35,270
Montblanc No.America Llc	P.O.Box 2892	Carol Stream, Il 60132			Various			X		1,045
Monte Carlo Designs	17 East 48th st 8Th Fl.	New York. NY			Various			X		321,230
Mosner & Pfeil					Various			X		1,250
Movado Watch Corp	P. O. Box 88810	Chicago, Il 60695-1810			Various			X		413,830
Mr. Baguette Ltd.	535 Fifth Ave.30Th.Fl	New York NY 10017			Various			X		19,183
Mr. Baguette Ltd.	535 Fifth Ave.30Th.Fl	New York NY 10017			Various			X		30,000
Myer Jewelry	Flat C, Ground Floor, Kaiser Estate, 41 Man Yue Street	Hunghom, kowloon, Hong Kong			Various			X		101,074
N E I House Of Chain Inc	44 Burlews Ct	Hackensack, NJ			Various			X		46,465
N. J. Jewelry Mfg. Co.,	31-00 47Th Ave.	Long Island City			Various			X		57,031
N.S.Friedman Designs,Inc	37-02 48Th.Ave.	L.I.City, NY 11101			Various			X		18,639
Navarro					Various			X		4,204
Nelson					Various			X		246,515
Nili Ltd	10 W 46th st	New York NY			Various			X		19,068
Nina Basharova C/O Mitzi	990 Ave.Of Americas #8G	New York, NY 10018			Various			X		10,874
Nora Calderon	206-42 Whitehall Terr.	Queens Village, NY			Various			X		1,613
Norman Covan Co.	510 W. 6th str. #202	Los Angeles, CA 90014			Various			X		63,175
North American Watch	P. O. Box 88810	Chicago, Il 60695-1810			Various			X		10,967
Northwest Imp.Exp.Corp.	22 West 48th str.8Th.Fl.	New York, NY 10036			Various			X		20,189
Nova Rank	Via Degli Alpini, 27 36040	Torri di Q. Lo (VI) Italy			Various			X		25,833
Novell Inc.	129 Chestnut Street	Roselle, NJ 07203			Various			X		176,677
O.J.M.	714-716 Houston Centre, 63 Mody Road, T.S.T. East	Kowloon, Hong Kong			Various			X		236,992
Ocean Dreams	3 Edelweiss Lane	Voorhees, NJ 08043			Various			X		16,970
Octagon Jewellery	Unit 30, 6/., Block "B',Focal Industrial Centre 21 Man lok St.	Hunghom, Kowloon, Hong Kong			Various			X		3,608
Olia Designs	256 Grand Str.2Nd.Fl.	Bklyn, NY 11211			Various			X		614
Oliva Diamonds	50 Bezalel Street	Ramat-Gam 52521 Israel			Various			X		2,398
Omnia	Unit 1025,10/f., Block B, Focal Industrial Centre 21 Man Lok Street	HungHom, Kowloon, Hong Kong			Various			X		20
Orafa Ermini	Via Nettuno, 1 zona ind. El Levane	52025 Montevarchi (AR) Italy			Various			X		1,155
Oris Usa,Inc.	2 Skyline Drive	Hawthorne, NY 10532			Various			X		19,640
Oro Chains	Strada del Molini, 131, 36100	Vicenza (Italia)			Various			X		1,736
Oro Dynamics	45 W. 47th str. Ste 501	New York, NY 10036			Various			X		33,131
Overnight Mountings	21-21 44Th. Drive	L.I.City, NY11101			Various			X		12,243
P.R. Export	Via G. Ferraris, 238-52100	Arezzo-Italia			Various			X		6,528
P.V.Z	Via Cassia,11/E-52040 Cesa	Marciano della Chiana (AR) Italy			Various			X		5,096
Paj Inc.	P.O.Box 678386	Dallas, TX 75267-8386			Various			X		49,543
Pandora Jewelry	8681 Rbt.Fulton Dr.Ste C	Columbia, MD 21046			Various			X		40,173
Paramount Gems	36 W.44th str.Ste 801	New York, NY 10036			Various			X		184,001
Pe Jay Creations	200 Meadowlands Pkwy.2Fl	Secaucus, NJ 07094			Various			X		26,642
Peace & Love	616 Nimes Rd.	Los Angeles, CA 90077			Various			X		18,840
Peter Lam Jewellery	308, Fu Hang Ind. Bldg., 1 Hok Yuen Street	Hung Hom, Kowlook, Hong Kong			Various			X		112,911

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Plaza Bracelets Co.	1400 Plaza Ave.	New Hyde Pk, NY 11040			Various			X		72,947
Podicko Diamonds	576 5Th.Ave.Ste 1106	New York, NY 10036			Various			X		221,786
Podicko Diamonds	576 Fifth Ave.Ste 1106	New York, NY 10036			Various			X		16,303
Polaris	Unit 23-24,3/F Block B, Focal Industrial Centre, 21 Man Lok Street	Hunghom, Hong Kong			Various			X		51,686
Prawda-Golan Diamonds,In	62 West 47th str.Rm 1002	New York, NY 10036			Various			X		65,958
Precious Trade Inc	36 W.44th str.13Th.Fl.	New York, NY 10036			Various			X		5,318
Princess Pearl	Rm. 2001-3 Multifield Plaza, 3-7A Prat Avenue	Tsimshatsui, Kowloon, Hong Kong			Various			X		3,511
Quality Casting Inc	64 W. 48th str. Ste 900	New York, NY 10036			Various			X		145
Quality Color Design Inc	G.M.A.C.Comm Credit Llc	P. O. Box 403058			Various			X		254,222
Quality Gold	P.O.Box 18490	Fairfield, Oh 45018-0490			Various			X		13,819
Quality Jewelry Contract	37 West 47th str.Ste 802	New York, NY 10036			Various			X		1,943
R & O Jewelry Corp.	95 Cedar Lane	Englewood, NJ 07631			Various			X		850
R J Jewelry Co. Llc.	7 West 45th str.	New York, NY 10036			Various			X		220
R.E.L. International Inc	37 West 47th str. #301	New York, NY 10036			Various			X		16,369
Rado Watch Co.	P.O.Box 7247-6161	Phila, Pa 19170-6161			Various			X		255,445
Rama International,Llc	579 5Th.Ave.3Rd.Fl.	New York, NY 10017			Various			X		101,446
Rama Manuf.Co.Inc.	579 5Th.Ave.3Rd.Fl	New York, NY 10017			Various			X		540,471
Ran Gov	84 Ben-Zvi Blvd., 68104	Tel-aviv, Israel			Various			X		25,280
Rand & Paseka Mfg Co	10 Hanse Ave	Freeport NY			Various			X		37,039
Ratilal	401/402 Prasad Chambers, Near Roxy Cinemaa Bobay 400004				Various			X		94,113
Raymond Mazza Inc	9 North Windsor Ave.	Brightwaters, NY			Various			X		40,019
Recognition Galleries Lt	1802 State Rte.31,Pmb386	Clinton, NJ 08809			Various			X		351
Reinhardt Designs, Inc.	37 W.39th str.Ste 901	New York, NY 10018			Various			X		8,046
Relios	P. O. Box 26627	Albuquerque, Nm			Various			X		1,006
Rembrandt Charms	370 S. Youngs Rd.	Buffalo, NY 14221			Various			X		12,410
Renaissance Diamond Corp	22 E 49th str.6Th.Fl.	New York, NY 10017			Various			X		45,732
Rezzadore					Various			X		13,674
Richard Landi Assoc.	1527 Franklin Ave. #301	Mineola, NY 11501			Various			X		13,903
Richard Luts	4A Elmer Street	Madison, NJ 07940			Various			X		140
Rio Pearl					Various			X		39,412
Ritani Llc	2 West 45th str. 3Rd.Fl	New York, NY 10036			Various			X		72,973
Rite Crystal	1862 85th st	Brooklyn NY			Various			X		67
Ritmo Mundo Usa,Llc	320 N.Rodeo Drive	Beverly Hills, Ca 90210			Various			X		16,280
Ritone Jewelry	Unit 31-32, 1/F., Block B, Focal Industiral Centre, 21 Man Lok Street	Hung Hom, Kowloon, Hong Kong			Various			X		182,571
Robert Lee Morris	P.O.Box 798069.Dept 2	St.Louis, Mo 63179-8000			Various			X		329
Roberto Martinez,Inc.	1234 Puerta Del Sol	San Clemente, Ca 92673			Various			X		12,797
Rona K.Corp	2 Richmond Rd.Ste.3G	Lido Beach, NY 11561			Various			X		5,556
Royal Chain Inc.	2 W. 46th str.	New York, NY 10036			Various			X		424,318
Royal Stones Corp	1212 Ave Of The Americas	New York, NY			Various			X		143
Ruben'S Jewelry Mfg. Co.	606 E.Glenoaks Blvd.#130	Glendale, Ca 91207			Various			X		5,005
Ryan Gems Inc.	20 E.46th str.Ste 500	New York, NY 10017			Various			X		1,796
S L D Holding Corp.	608 Fifth Ave. Ste 902	New York, NY 10020			Various			X		80,200
S.G. Corp.	P.O.Box 7247-6161	Phila, Pa 19170-6161			Various			X		10,596
S.H.R. C/O Milberg Facto	99 Park Ave.	New York, NY 10016			Various			X		19,092
S.J. Lau	18/Floor, Rm D-F, 8 Hart Ave. Tsim Sha Tsui	Kowloon, Hong Kong			Various			X		24,115
S.P.B. Creations L.L.C.	15 W. 47th str. Ste 709	New York, NY 10036			Various			X		18
Sakin & Co Inc	576 Fifth Avenue	New York, NY			Various			X		114,730
Sakin & Co.	576 Fifth Avenue	New York, NY			Various			X		1,245
Sakoura Design Ltd	47-42 37th street	Long Island City, NY			Various			X		15,534
Salp	Via poggiobagnli n.22, 52020 Pergine V. No	Arezzo, Italy			Various			X		44,334
Samuel Jewels Inc	60 West Englewood Ave.	Bergenfield, NJ			Various			X		68,992
Sardelli International,	P.O.Box 847174	Boston, MA 02284-7174			Various			X		42

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Exhibit F1
Creditors Holdings Unsecured Claims

Creditor's Name	Address 1	City, State, Zip Code	Zip	Country	Date claim was incurred and consideration for claim	Subject to setoffs Y/N	Contingent	Unliquidated	Disputed	Total amount of claim
Satco Casting Service In	1400 Plaza Ave	New Hyde Park NY			Various			X		130
Saturn Jewels	2 W. 46th str. Ste 404	New York, NY 10036			Various			X		22,865
Saturno	Via di Basserone, 43 52041 Badia Al Pino	Civitella della Chiana (AR) Italy			Various			X		14,794
Schlesinger & Krauss, In	49 Ridgedale Ave.	E. Hanover, NJ 07936			Various			X		26,267
Scott Kay Inc.	780 Palisade Ave.	Teaneck, NJ 07666			Various			X		166,567
Seiko Time	P. O. Box 100167	Atlanta, GA30384			Various			X		93,699
Seville Watch Corp	635 Madison Ave.	New York, NY 10022			Various			X		4,719
Seville Watch Corp.	635 Madison Ave.	New York, NY 10022			Various			X		246,530
Sharelli Inc.	5550 Fullum, Ste 300	Montreal, Quebec H2G 2H4			Various			X		32,492
Sheryl L. Jones,Inc.	315 W.39th str.Ste 1602	New York, NY 10018			Various			X		3,960
Shivani Gems, Inc.	589 Fifth Ave, Ste 1107	New York, NY 10017			Various			X		141
Shrenuj Usa, Llc	606 S.Hill Str.Ste 711	Los Angeles, CA 90014			Various			X		4,338
Silver-Bel	P.O.Box 847036	Boston, MA 02284-9041			Various			X		8,441
Silvex	sStrada E, 31/A-B- Zon Ind.le San Zeno 52040	Arezzo, Italy			Various			X		6,662
Simco Mfg Jewelers	62 W. 47th str.	New York, NY 10036			Various			X		14,905
Simmons Jewelry Co.	C/O Milberg Factors Inc.	99 Park Ave.			Various			X		20,302
Simon Golub & Sons, Inc.	P.O.Box 34936,Dpt 5047	Seattle, Wa 98124-1936			Various			X		289
Skagen Designs, Ltd.	Dept. 1408	Denver, Co 80291			Various			X		20,133
Smh Sales,Llc	916 N.20Th.Ave.	Hollywood, Fl 33020			Various			X		9,464
Sol Schonfeld	2 Herrick Drive	Lawrence, NY 11559			Various			X		80
Solvar	155 Townsend Street	Dublin 2 Ireland			Various			X		1,706
Somerset	25 W. 45th str. Ste 502	New York, NY 10036			Various			X		25,220
Somerset	25 W. 45th str. Ste 502	New York, NY 10036			Various			X		480,542
Sona Ngj Inc.	129 Stone Oaks Drive	Hartsdale, NY 10530			Various			X		62,390
Sonia Spencer	22-47 80th str.	Jackson Hgts. NY 11370			Various			X		3,780
Sos Jewelry	427 Central Ave.	Cedarhurst, NY 11516			Various			X		5,376
Spark Creations, Inc.	10 West 46th str.	New York, N Y 10036-4500			Various			X		7,962
Spectore Corp.	510 Goolsby Blvd.	Deerfield Bch. FL 33442			Various			X		10,940
Srm Diamond Corp.	2 W.46th str.#702	New York, NY 10036			Various			X		85,692
Stanley L. Robin, Inc.	1212 Ave Of The Americas	Suite 2307			Various			X		30,426
Star Asia, Inc.	37 W. 47th str. Ste 401	New York, NY 10036			Various			X		529,769
Stewart/Stand	68 Jay Str.Ste 210	Bklyn, NY 11201			Various			X		4,812
Strand Usa Inc.	19 W 44th st.,Ste. 1407	New York, NY 10036			Various			X		10,352
Sts Jewels Inc.	30-00 47Th. Ave. 5Th. Fl	Long Island City, NY			Various			X		12,947
Stuller	P. O. Box 87777	Lafayette, La 70598-7777			Various			X		48,244
Sunny Creatons	Suite 1003-1004, Hilder Centre, 10/F., 2 Sung Ping Street	Hunghom, Kowloon, Hong Kong			Various			X		236,145
Sunrise Venture Llc	20 W. 47th str. 9Th. Fl	New York, NY 10036			Various			X		11,581
Supreme Jewelry Inc	640 South Hill Str. #751	Los Angeles, CA 90014			Various			X		63
Su-Raj Diamonds & Jwly.U	36 West 44th str.Ste 806	New York, NY 10036			Various			X		60,066
Suresh	511, Panchratna, M.P. Marg Opera House	Mumbai-400 004. India			Various			X		210,570
Suwa & Son, Inc.	P.O.Box 7777	Phila, Pa 19175-2053			Various			X		40,342
Swarovski Consumer Goods	Dept. 1003.P.O.Box 40000	Hartford, CT 06151-1003			Various			X		28,206
Swiss Army Brands Div.	P.O.Box 845362	Boston, MA 02284-5362			Various			X		153,672
Swiss Army Brands, Inc.	Att: Watch Repair	65 Trap Falls Rd.			Various			X		534
Symmetry, Inc.	163 Third Ave.#135	New York, NY 10003			Various			X		5,780
T & T Jewelers Inc.	P.O.Box 573385	Tarzana, Ca 91357			Various			X		6,677
Tai Woo Pearl & Gem	Room 903-5, 9/F, Chevalier House, 45-51 Chatham Road, South, Tsim Sha Tsui	Kowloon, Hong Kong			Various			X		13,585
Talexia	747 Middle Neck Rd.	Great Neck, NY 10024			Various			X		20,535
Tanya'S Collection,Llc	317 Madison Ave.Ste 910	New York, NY 10017			Various			X		4,920
Tara & Sons, Inc.	10 W. 46th str. #600	New York, NY 10036			Various			X		88,686
Taramax U.S.A.,Inc.	600 Warren Ave.	Spring Lake Hgts. NJ			Various			X		30
Tecnor	Via Don Luigi Sturzo, 190 52100	Arezzo, Italy			Various			X		11,865

In Re: Fortunoff Fine Jewelry and Silerware, LLC
Case No: 08-10353-jmp
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Teslar Inside Corp.	169 E.Flagler Str.17 Fl	Miami, FL 33131			Various			X		124,769
Tessler & Weiss/Premesco	2389 Vauxhall Rd.	P.O.Box 3114			Various			X		47,139
The Colibri Group Inc.	Dept.Ch 17472	Palatine, IL 60055-7472			Various			X		124,113
The Plaza Group	25 W. 36th str. 12Th.Fl	New York, NY 10018			Various			X		201,304
The Stuckey Co.	952 Echo Lane,Ste 370	Houston, TX 77024			Various			X		10,823
The Touch Inc	27 Spring St	Waltham, MA 02451			Various			X		82
Thousand Million	Unit 7A, 2/F., Tower 2, Harbour Centre, 8 Hok Cheung St.	Hunghom Kln, Hong Kong			Various			X		21,752
Timeless Designs Llc.	2 W. 47th str. Ste 305	New York, NY 10036			Various			X		15,212
Tissot	P.O.Box 7247-6161	Phila. Pa 19170-6161			Various			X		105,613
Tokens & Coins,Inc.	748 Arlington Ave.	Berkeley, Ca 94707			Various			X		1,168
Toye, Kenning & Spencer	77 Warstone Lane	Birmingham B18 6NL England			Various			X		4,293
Tracy Matthews Designs,I	Hilldun Corp.	225 W.35th str.			Various			X		23,976
Trent West Inc.	41 Hangar Way	Watsonville, CA 95076			Various			X		397
Tri-Gem Industries,Inc.	580 Fifth Ave.Ste.1402	New York, NY 10036			Various			X		15,000
Tri-Mark Manuf.	643 S. Olive Str. #777	Los Angeles, CA 90014			Various			X		3,464
Tri-Mart Designs Ltd	62 West 47th street	New York NY			Various			X		32,553
Tri-Star Worldwide,Llc.	500 Seventh Ave.Ste 12B	New York, NY 10018			Various			X		10,843
Trophy King Of Ramsey	503 N.Franklin Trpk.#13	Ramsey, NJ 07446			Various			X		176
Tru-Kay	2 Carol Dr	Lincoln Ri			Various			X		49,875
Uneek Jewelry Inc.	550 S.Hill Str.Ste 1055	Los Angeles, CA 90013			Various			X		33,826
Uni Jewelry Inc.	48 W 48th st. Ste. 1401	New York, NY			Various			X		29,192
United Pearl Co Inc	576 5Th Ave	New York, NY			Various			X		3,311
United Pearl Co.,Inc.	576 5Th. Ave. Ste 801	New York, NY 10036			Various			X		20,395
Universal Jewellery	Unit 2 G/F. Block "A" Focal Industrial Centre, 21 Man Lok Street	Hung Hom, Kowloon, Hong Kong			Various			X		10,734
Up Class	Unit 14,9/F., Heng Ngai Jewelry Centre No. 4 Hok Yuen Street East	Hunghom, Kowloon, Hogn Kong			Various			X		20
Upstanding Ideas Corp.	4638 N. Hiatus Rd.	Sunrise, Fl 33351			Various			X		1,108
Vancox	Rua Tenente Garro, 118-11 andar	Belo Horizonte-MG-Brazil 30.240-360			Various			X		8,432
Varella	3 Twin Dolphin Dr.#175	Redwood City, Ca 94065			Various			X		7,084
Vartanian & Sons, Inc.	608 Fifth Ave.	New York, NY 10020			Various			X		33,000
Vatana	287/21-22 Surawond Rd.	Bangkok, Thailand			Various			X		8,035
Verstandig & Sons Inc	20 W 47 St	New York, NY			Various			X		75,379
W&B Mazza & Sons Inc	2145 Marion Place	Baldwin NY			Various			X		8,842
W.R.Cobb Co	850 Wellington Ave	Cranston, RI			Various			X		22,482
Waldman Diamond Co.	15 W. 47th str. #1000	New York, NY 10036			Various			X		37,694
Waldman Diamonds Complet	15 W. 47th str. #1000	New York, NY 10036			Various			X		581,552
Wefferling-Berry / Wm.Sc	911 Springfield Rd.	Union, NJ 07083			Various			X		24,664
Wendy Culpepper,Llc	225 Chapman Str.Ste 203	Providence, RI 02905			Various			X		1,598
Wideband	39 W.29th str.#8A	New York, NY 10001			Various			X		5,541
Wildthings	P. O. Box 2898	Edgartown, MA 02539			Various			X		12,975
William Goldberg	589 Fifth Avenue	New York, NY			Various			X		5,080
William Levine Inc	29 E Madison St Suite 14	Chicago IL			Various			X		569,229
Winc Creations	1221 Kapiolani Blvd.Ph30	Honolulu, HI.			Various			X		36,720
Wolf Designs	22761 Pacific Coast Hwy.	#107			Various			X		8,965
World					Various			X		1,069
Y E I International Ltd.	576 Fifth Ave. Ste 900B	New York, NY 10036			Various			X		8,123
Yves Kamioner	P.O.Box 506	Falls Village, CT 06031			Various			X		1,265
Zina Sterling Silver	470 S Beverly Drive	Beverly Hills CA			Various			X		11,681
Zoe B. Ltd.	214 W. 29th str. 7Th. Fl	New York, NY 10001			Various			X		114,182
										$ 30,763,948